

UNDERSTANDING THE STATEMENT

51844 9856

UNDERSTANDING THE STATEMENT

TPSK52B1		RJR CO-MARKETING STATEMENT			03/18/94	
ACCOUNT: 123456		JOE'S MARKET		CHAIN ID:		
SALES LEVEL: 214001		401 N. MAIN STREET		SEGMENT:		
PAY DIVISION: 2140		WINSTON-SALEM, NC 27101		CONTRACT TYPE: ALL		

1ST QUARTER 1994		JANUARY	FEBRUARY	(PROJ) MARCH	TOTAL	
COMKTG BASE (A)		46	46	46	138	
RJR MATCH (B)		23	23	23	69	
RETAIL MATCH (C)		23	23	23	69	
TOTAL AVAILABLE FUNDS (A+B+C)						276
RJR AVAILABLE FUNDS (A+B)						207
RJR PAYMENTS						0
RJR UNUSED BALANCE						207
2ND QUARTER 1994		(PROJ) APRIL	(PROJ) MAY	(PROJ) JUNE	TOTAL	
COMKTG BASE (A)		46	46	46	138	
RJR MATCH (B)		23	23	23	69	
RETAIL MATCH (C)		23	23	23	69	
TOTAL AVAILABLE FUNDS (A+B+C)						276
RJR AVAILABLE FUNDS (A+B)						207
RJR PAYMENTS						0
RJR UNUSED BALANCE						207
3RD QUARTER 1994		(PROJ) JULY	(PROJ) AUGUST	(PROJ) SEPTEMBER	TOTAL	
COMKTG BASE (A)		46	46	46	138	
RJR MATCH (B)		23	23	23	69	
RETAIL MATCH (C)		23	23	23	69	
TOTAL AVAILABLE FUNDS (A+B+C)						276
RJR AVAILABLE FUNDS (A+B)						207
RJR PAYMENTS						0
RJR UNUSED BALANCE						207
4TH QUARTER 1994		(PROJ) OCTOBER	(PROJ) NOVEMBER	(PROJ) DECEMBER	TOTAL	
COMKTG BASE (A)		46	46	46	138	
RJR MATCH (B)		23	23	23	69	
RETAIL MATCH (C)		23	23	23	69	
TOTAL AVAILABLE FUNDS (A+B+C)						276
RJR AVAILABLE FUNDS (A+B)						207
RJR PAYMENTS						0
RJR UNUSED BALANCE						207

YEAR 1994 TOTAL						TOTAL
COMKTG (A)						552
RJR MATCH (B)						276
RETAIL MATCH (C)						276
TOTAL AVAILABLE FUNDS (A+B+C)						1,104
RJR AVAILABLE FUNDS (A+B)						828
RJR PAYMENTS						0
RJR UNUSED BALANCE						828

This is an example of a retailer who selected RJR/Retail Match. If Base Rate had been selected, no figures would be displayed in the RJR Match and Retail Match fields.

- This section indicates what selection criteria was entered to obtain this report.
- COMKTG BASE - This indicates the base amount RJR will accrue toward payment of a co-marketing promotion. This figure is based on the retailer's average industry volume and is derived from the Industry Volume grid. It includes only the base rate portion of the RJR match funds. It does not include the "match" portion of the funds. This amount represents RJR's *minimum* liability.*
- RJR MATCH - This field indicates the *maximum* amount RJR will match toward the co-marketing promotion. It represents 50% of the amount in the COMKTG BASE field.*
- RETAIL MATCH - This indicates the amount the retailer will match toward the co-marketing promotion. It represents 50% of the amount in the COMKTG BASE field.
- TOTAL AVAILABLE FUNDS - This indicates the total accrued amount available for the promotion.
- RJR AVAILABLE FUNDS - This indicates RJR's *maximum* liability amount. The amount should equal the sum of the COMKTG BASE and RJR MATCH fields.
- RJR PAYMENTS - This indicates the amount RJR has paid toward the promotion for the accrual period. The payment associated with each quarter of Co-Marketing will debit the statement. Vouchers will be posted immediately. Drafts will be posted when they clear the bank.
- RJR UNUSED BALANCE - This indicates RJR's unused balance for the quarter. This amount cannot be carried over to subsequent quarters.
- (PROJ) - This flag appears when actual amounts have not yet been posted. Denotes projected amount based on last month of actual amount. Any column without the (PROJ) flag denotes actual amounts.
- These are yearly totals for the accrual statement.
* NOTE: The contracted SIS entry for the RJR/Retail Match includes both the Co-Marketing Base Amount and the RJR Match amount. The Co-Marketing Statement separates these amounts for you to simplify the payment process.

TPSK5281

RJR CO-MARKETING STATEMENT

09/25/94

ACCOUNT : 188212 BERNIE PART SHOPPE
 TERRITORY : 308 N UNION AVE
 PAY DIVISION: ALLIANCE OH 44601

CHAIN ID: - -
 SEGMENT : LQ

```

=====
1ST QUARTER 1994      JANUARY      FEBRUARY      MARCH      TOTAL
COMKTG BASE (A)              0              0              0              0
RJR MATCH (B)                0              0              0              0
RETAIL MATCH (C)            0              0              0              0

TOTAL AVAILABLE FUNDS (A+B+C)                                0
RJR AVAILABLE FUNDS (A+B)                                      0
RJR PAYMENTS                                                    0
RJR UNUSED BALANCE                                             0

2ND QUARTER 1994      APRIL          MAY          JUNE          TOTAL
COMKTG BASE (A)              0              0              0              0
RJR MATCH (B)                0              0              0              0
RETAIL MATCH (C)            0              0              0              0

TOTAL AVAILABLE FUNDS (A+B+C)                                0
RJR AVAILABLE FUNDS (A+B)                                      0
RJR PAYMENTS                                                    0
RJR UNUSED BALANCE                                             0

3RD QUARTER 1994      JULY          AUGUST        SEPTEMBER      TOTAL
COMKTG BASE (A)             78             78             78            234
RJR MATCH (B)                0              0              0              0
RETAIL MATCH (C)            0              0              0              0

AL AVAILABLE FUNDS (A+B+C)                                234
RJR AVAILABLE FUNDS (A+B)                                      234
RJR PAYMENTS                                                    0
RJR UNUSED BALANCE                                             234

4TH QUARTER 1994      (PROJ)        (PROJ)        (PROJ)        TOTAL
OCTOBER      NOVEMBER      DECEMBER
COMKTG BASE (A)      78            78            78            234
RJR MATCH (B)        0              0              0              0
RETAIL MATCH (C)    0              0              0              0

TOTAL AVAILABLE FUNDS (A+B+C)                                234
RJR AVAILABLE FUNDS (A+B)                                      234
RJR PAYMENTS                                                    0
RJR UNUSED BALANCE                                             234
=====
YEAR 1994 TOTAL      TOTAL
COMKTG BASE (A)      468
RJR MATCH (B)        0
RETAIL MATCH (C)    0

TOTAL AVAILABLE FUNDS (A+B+C)                                468
RJR AVAILABLE FUNDS (A+B)                                      468
RJR PAYMENTS                                                    0
RJR UNUSED BALANCE                                             468
  
```

Contract (Option 1) effective in SIS
 July 1, 1994.

Promotion cannot take place this
 quarter.

3rd Quarter accrual \$ can be utilized
 4th Quarter to pay for promotion.

Meanwhile \$ are accruing 4th Quarter
 for a promotion which can take place
 in 1st Quarter 1994.

51844 9858

EXAMPLE:

Handheld entry to pay for a promotion that takes place in November 1994.

3rd QTR CMF 1994.

TPSK52B1

RJR CO-MARKETING STATEMENT

09/25/94

ACCOUNT : 335470 KRESS IGA
 TERRITORY : 406 NOBLE ST W
 PAY DIVISION: EAST CANTON OH 44730

CHAIN ID: . .
 SEGMENT : SM

```

=====
1ST QUARTER 1994      JANUARY      FEBRUARY      MARCH      TOTAL
COMKTG BASE (A)           84           84           84          252
RJR MATCH (B)             42           42           42          126
RETAIL MATCH (C)          42           42           42          126

TOTAL AVAILABLE FUNDS (A+B+C)                    504
RJR AVAILABLE FUNDS (A+B)                        378
RJR PAYMENTS                                     378
RJR UNUSED BALANCE                               0

Contract (Option 2) entered in SIS
effective January 1, 1994

Payment was made for a 2nd Quarter
Promotion in the amount of $378.00.

2ND QUARTER 1994      APRIL      MAY      JUNE      TOTAL
COMKTG BASE (A)           84           84           84          252
RJR MATCH (B)             42           42           42          126
RETAIL MATCH (C)          42           42           42          126

TOTAL AVAILABLE FUNDS (A+B+C)                    504
RJR AVAILABLE FUNDS (A+B)                        378
RJR PAYMENTS                                     378
RJR UNUSED BALANCE                               0

H/H Entry: 1st QTR CMF 1994.

Payment was made for a 3rd Quarter
Promotion in the amount of $378.00.

3RD QUARTER 1994      JULY      AUGUST      SEPTEMBER      TOTAL
COMKTG BASE (A)           84           84           84          252
RJR MATCH (B)             42           42           42          126
RETAIL MATCH (C)          42           42           42          126

TOTAL AVAILABLE FUNDS (A+B+C)                    504
RJR AVAILABLE FUNDS (A+B)                        378
RJR PAYMENTS                                     378
RJR UNUSED BALANCE                               0

H/H Entry: 2nd QTR CMF 1994.

$ are accruing 3rd Quarter for a
promotion which can be worked in
October/November or December 1994--
4th Quarter.

4TH QUARTER 1994      (PROJ)      (PROJ)      (PROJ)      TOTAL
OCTOBER      NOVEMBER      DECEMBER
COMKTG BASE (A)           0           0           0           0
RJR MATCH (B)             0           0           0           0
RETAIL MATCH (C)          0           0           0           0

TOTAL AVAILABLE FUNDS (A+B+C)                    0
RJR AVAILABLE FUNDS (A+B)                        0
RJR PAYMENTS                                     0
RJR UNUSED BALANCE                               0

=====
YEAR 1994 TOTAL      TOTAL
COMKTG BASE (A)          756
RJR MATCH (B)            378
RETAIL MATCH (C)         378

TOTAL AVAILABLE FUNDS (A+B+C)                    1,512
RJR AVAILABLE FUNDS (A+B)                        1,134
RJR PAYMENTS                                     756
RJR UNUSED BALANCE                               378
  
```

51844 9859

TPSK52B1

RJR CO-MARKETING STATEMENT

09/25/94

ACCT : 220754 VITTLE VILLAGE
 TERRITORY : 46791 SR #46
 PAY DIVISION: NEW WATERFORD OH 44445

CHAIN ID:
 SEGMENT : SF

```

=====
1ST QUARTER 1994      JANUARY      FEBRUARY      MARCH      TOTAL
COMKTG BASE (A)           0           0           0           0
RJR MATCH (B)             0           0           0           0
RETAIL MATCH (C)          0           0           0           0

TOTAL AVAILABLE FUNDS (A+B+C)                0
RJR AVAILABLE FUNDS (A+B)                    0
RJR PAYMENTS                                0
RJR UNUSED BALANCE                          0

2ND QUARTER 1994      APRIL          MAY          JUNE      TOTAL
COMKTG BASE (A)           0           0           0           0
RJR MATCH (B)             0           0           0           0
RETAIL MATCH (C)          0           0           0           0

TOTAL AVAILABLE FUNDS (A+B+C)                0
RJR AVAILABLE FUNDS (A+B)                    0
RJR PAYMENTS                                135
RJR UNUSED BALANCE                          -135

3RD QUARTER 1994      JULY          AUGUST       SEPTEMBER   TOTAL
COMKTG BASE (A)           0           0           0           0
RJR MATCH (B)             0           0           0           0
RETAIL MATCH (C)          0           0           0           0

TOTAL AVAILABLE FUNDS (A+B+C)                0
RJR AVAILABLE FUNDS (A+B)                    0
RJR PAYMENTS                                0
RJR UNUSED BALANCE                          0

4TH QUARTER 1994      (PROJ)      (PROJ)      (PROJ)      TOTAL
OCTOBER      NOVEMBER    DECEMBER
COMKTG BASE (A)           0           0           0           0
RJR MATCH (B)             0           0           0           0
RETAIL MATCH (C)          0           0           0           0

TOTAL AVAILABLE FUNDS (A+B+C)                0
RJR AVAILABLE FUNDS (A+B)                    0
RJR PAYMENTS                                0
RJR UNUSED BALANCE                          0

=====
YEAR 1994 TOTAL      TOTAL
COMKTG BASE (A)           0
RJR MATCH (B)             0
RETAIL MATCH (C)          0

TOTAL AVAILABLE FUNDS (A+B+C)                0
RJR AVAILABLE FUNDS (A+B)                    0
RJR PAYMENTS                                135
RJR UNUSED BALANCE                          -135
  
```

A promotion was paid via draft in the amount of \$315.00. No contract has been entered in SIS.

51844 9860

TPSK5261

RJR CO-MARKETING STATEMENT

09/25/94

ACCOUNT : 652002 MAGGIORE CONVENIENT
 TERRITORY : 509 15TH ST NW
 PAY DIVISION: CANTON OH 44703

CHAIN ID: - -
 SEGMENT : CN

```

=====
1ST QUARTER 1994      JANUARY      FEBRUARY      MARCH      TOTAL
COMKTG BASE (A)           0           0           0           0
RJR MATCH (B)             0           0           0           0
RETAIL MATCH (C)          0           0           0           0

TOTAL AVAILABLE FUNDS (A+B+C)                0
RJR AVAILABLE FUNDS (A+B)                    0
RJR PAYMENTS                               0
RJR UNUSED BALANCE                          0

2ND QUARTER 1994      APRIL        MAY          JUNE        TOTAL
COMKTG BASE (A)           0           0           0           0
RJR MATCH (B)             0           0           0           0
RETAIL MATCH (C)          0           0           0           0

TOTAL AVAILABLE FUNDS (A+B+C)                0
RJR AVAILABLE FUNDS (A+B)                    0
RJR PAYMENTS                               0
RJR UNUSED BALANCE                          0

3RD QUARTER 1994      JULY         AUGUST       SEPTEMBER    TOTAL
COMKTG BASE (A)           0           78          78          156
RJR MATCH (B)             0           0           0           0
RETAIL MATCH (C)          0           0           0           0

TOTAL AVAILABLE FUNDS (A+B+C)                156
RJR AVAILABLE FUNDS (A+B)                    156
RJR PAYMENTS                               0
RJR UNUSED BALANCE                          156

4TH QUARTER 1994      (PROJ)      (PROJ)      (PROJ)      TOTAL
OCTOBER      NOVEMBER    DECEMBER
COMKTG BASE (A)      78          78          78          234
RJR MATCH (B)         0           0           0           0
RETAIL MATCH (C)      0           0           0           0

TOTAL AVAILABLE FUNDS (A+B+C)                234
RJR AVAILABLE FUNDS (A+B)                    234
RJR PAYMENTS                               0
RJR UNUSED BALANCE                          234

=====
YEAR 1994 TOTAL      TOTAL
COMKTG BASE (A)                390
RJR MATCH (B)                   0
RETAIL MATCH (C)                0

TOTAL AVAILABLE FUNDS (A+B+C)        390
RJR AVAILABLE FUNDS (A+B)            390
RJR PAYMENTS                        0
RJR UNUSED BALANCE                  390
  
```

Contract entered in SIS effective
 August 1, 1994. Only \$156.00
 available monies accrued for 4th
 Quarter Promotion.

If account qualifies, effective date
of July 1, 1994, would offer higher
accrual dollars.

51844 9861

TPSK5281

RJR CO-MARKETING STATEMENT

09/25/94

AC : 064144 BELDEN VILLAGE SHELL
 TERRITORY : 5400 WHIPPLE AVE NW
 PAY DIVISION: NORTH CANTON OH 44720

CHAIN ID: - -
 SEGMENT : PC

```

=====
1ST QUARTER 1994      JANUARY      FEBRUARY      MARCH      TOTAL
COMKTG BASE (A)           60           60           60          180
RJR MATCH (B)             30           30           30           90
RETAIL MATCH (C)          30           30           30           90

TOTAL AVAILABLE FUNDS (A+B+C)          360
RJR AVAILABLE FUNDS (A+B)              270
RJR PAYMENTS                          270
RJR UNUSED BALANCE                     0

Payment made for promotion worked
2nd Quarter.

H/H Entry: 1st QTR CMF 1994.

2ND QUARTER 1994      APRIL           MAY           JUNE      TOTAL
COMKTG BASE (A)           60           60           60          180
RJR MATCH (B)             30           30           30           90
RETAIL MATCH (C)          30           30           30           90

TOTAL AVAILABLE FUNDS (A+B+C)          360
RJR AVAILABLE FUNDS (A+B)              270
RJR PAYMENTS                          270
RJR UNUSED BALANCE                     0

Payment made for promotion worked
3rd Quarter.

H/H Entry: 2nd QTR CMF 1994.

3RD QUARTER 1994      JULY           AUGUST        SEPTEMBER    TOTAL
COMKTG BASE (A)           46           46           46          138
RJR MATCH (B)             23           23           23           69
RETAIL MATCH (C)          23           23           23           69

TOTAL AVAILABLE FUNDS (A+B+C)          276
RJR AVAILABLE FUNDS (A+B)              207
RJR PAYMENTS                          0
RJR UNUSED BALANCE                207

Contract was revised according to
volume grid effective July 1, 1994,
in SIS. RJR dollars available has
gone down to $207.00 for a promotion
to be worked 4th Quarter.

4TH QUARTER 1994      (PROJ)        (PROJ)        (PROJ)      TOTAL
OCTOBER      NOVEMBER      DECEMBER
COMKTG BASE (A)           46           46           46          138
RJR MATCH (B)             23           23           23           69
RETAIL MATCH (C)          23           23           23           69

TOTAL AVAILABLE FUNDS (A+B+C)          276
RJR AVAILABLE FUNDS (A+B)              207
RJR PAYMENTS                          0
RJR UNUSED BALANCE                207

=====
YEAR 1994 TOTAL      TOTAL
COMKTG BASE (A)          636
RJR MATCH (B)            318
RETAIL MATCH (C)         318

TOTAL AVAILABLE FUNDS (A+B+C)          1,272
RJR AVAILABLE FUNDS (A+B)              954
RJR PAYMENTS                        540
RJR UNUSED BALANCE                414
=====
  
```

51844 9862

TPSK52B1

RJR CO-MARKETING STATEMENT

09/25/94

AL .T : 220519 BUCKEYE BEVERAGE
 TERRITORY : 301 VIENNA AVE
 PAY DIVISION: NILES OH 44446

CHAIN ID: - -
 SEGMENT : CN

```
=====
1ST QUARTER 1994      JANUARY    FEBRUARY    MARCH      TOTAL
COMKTG BASE (A)       0           0           0           0
RJR MATCH (B)         0           0           0           0
RETAIL MATCH (C)      0           0           0           0
```

```
TOTAL AVAILABLE FUNDS (A+B+C)      0
RJR AVAILABLE FUNDS (A+B)           0
RJR PAYMENTS                        0
RJR UNUSED BALANCE                  0
```

```
2ND QUARTER 1994      APRIL      MAY      JUNE      TOTAL
COMKTG BASE (A)       0           0       78       78
RJR MATCH (B)         0           0           0           0
RETAIL MATCH (C)      0           0           0           0
```

```
TOTAL AVAILABLE FUNDS (A+B+C)      78
RJR AVAILABLE FUNDS (A+B)           78
RJR PAYMENTS                        0
RJR UNUSED BALANCE                  78
```

Contract entered in SIS effective June 1, 1994. Only \$78 available for a 3rd Quarter promotion.

```
3RD QUARTER 1994      JULY      AUGUST    SEPTEMBER  TOTAL
COMKTG BASE (A)       78         78        78       234
RJR MATCH (B)         0           0           0           0
RETAIL MATCH (C)      0           0           0           0
```

```
TOTAL AVAILABLE FUNDS (A+B+C)      234
RJR AVAILABLE FUNDS (A+B)           234
RJR PAYMENTS                        0
RJR UNUSED BALANCE                  234
```

If no promotion is worked in 3rd Quarter and no payment is made, RJR Payment will show as "0" amount. Unused balance reverts back to RJR.

```
4TH QUARTER 1994      (PROJ)    (PROJ)    (PROJ)    TOTAL
OCTOBER    NOVEMBER  DECEMBER
COMKTG BASE (A)       78         78        78       234
RJR MATCH (B)         0           0           0           0
RETAIL MATCH (C)      0           0           0           0
```

```
TOTAL AVAILABLE FUNDS (A+B+C)      234
RJR AVAILABLE FUNDS (A+B)           234
RJR PAYMENTS                        0
RJR UNUSED BALANCE                  234
```

```
=====
YEAR 1994 TOTAL      TOTAL
COMKTG BASE (A)      546
RJR MATCH (B)         0
RETAIL MATCH (C)      0
```

```
TOTAL AVAILABLE FUNDS (A+B+C)      546
RJR AVAILABLE FUNDS (A+B)           546
RJR PAYMENTS                        0
RJR UNUSED BALANCE                  546
```

51844 9863

TPSK5281

RJR CO-MARKETING STATEMENT

09/25/94

ACCT : 844606 KABETSO PENNZOIL
 TERRITORY : 407 W MAIN ST
 PAY DIVISION: CANFIELD OH 44406

CHAIN ID: - -
 SEGMENT : CN

=====

1ST QUARTER 1994	JANUARY	FEBRUARY	MARCH	TOTAL
COMKTG BASE (A)	78	78	78	234
RJR MATCH (B)	0	0	0	0
RETAIL MATCH (C)	0	0	0	0

Contract effective in SIS
 January 1994.

TOTAL AVAILABLE FUNDS (A+B+C)	234
RJR AVAILABLE FUNDS (A+B)	234
RJR PAYMENTS	0
RJR UNUSED BALANCE	234

2ND QUARTER 1994	APRIL	MAY	JUNE	TOTAL
COMKTG BASE (A)	0	0	0	0
RJR MATCH (B)	0	0	0	0
RETAIL MATCH (C)	0	0	0	0

Contract was ended in SIS effective
 March 31, 1994, before payment was
 made. A negative balance will
 appear on statement. Overspent \$.

TOTAL AVAILABLE FUNDS (A+B+C)	0
RJR AVAILABLE FUNDS (A+B)	0
RJR PAYMENTS	234
RJR UNUSED BALANCE	(234)

3RD QUARTER 1994	JULY	AUGUST	SEPTEMBER	TOTAL
COMKTG BASE (A)	0	0	0	0
RJR MATCH (B)	0	0	0	0
RETAIL MATCH (C)	0	0	0	0

TOTAL AVAILABLE FUNDS (A+B+C)	0
RJR AVAILABLE FUNDS (A+B)	0
RJR PAYMENTS	0
RJR UNUSED BALANCE	0

4TH QUARTER 1994	(PROJ) OCTOBER	(PROJ) NOVEMBER	(PROJ) DECEMBER	TOTAL
COMKTG BASE (A)	0	0	0	0
RJR MATCH (B)	0	0	0	0
RETAIL MATCH (C)	0	0	0	0

TOTAL AVAILABLE FUNDS (A+B+C)	0
RJR AVAILABLE FUNDS (A+B)	0
RJR PAYMENTS	0
RJR UNUSED BALANCE	0

YEAR 1994 TOTAL	TOTAL
COMKTG BASE (A)	234
RJR MATCH (B)	0
RETAIL MATCH (C)	0

TOTAL AVAILABLE FUNDS (A+B+C)	234
RJR AVAILABLE FUNDS (A+B)	234
RJR PAYMENTS	234
RJR UNUSED BALANCE	0

51844 9864

TPSK52B1

RJR CO-MARKETING STATEMENT

09/25/94

ACCOUNT : 843414 ALL IN ONE
 TERRITORY : 465 E CUYAHOGA FALLS
 PAY DIVISION: AKRON OH 44310

CHAIN ID: -
 SEGMENT : PC

```

*****
1ST QUARTER 1994      JANUARY      FEBRUARY      MARCH      TOTAL
COMKTG BASE (A)              0              0              0              0
RJR MATCH (B)                0              0              0              0
RETAIL MATCH (C)             0              0              0              0
  
```

```

TOTAL AVAILABLE FUNDS (A+B+C)              0
RJR AVAILABLE FUNDS (A+B)                  0
RJR PAYMENTS                              0
RJR UNUSED BALANCE                         0
  
```

```

2ND QUARTER 1994      APRIL      MAY      JUNE      TOTAL
COMKTG BASE (A)              0              0              60              60
RJR MATCH (B)                0              0              30              30
RETAIL MATCH (C)             0              0              30              30
  
```

```

TOTAL AVAILABLE FUNDS (A+B+C)              120
RJR AVAILABLE FUNDS (A+B)                  90
RJR PAYMENTS                              0
RJR UNUSED BALANCE                         90
  
```

```

3RD QUARTER 1994      JULY      AUGUST      SEPTEMBER      TOTAL
COMKTG BASE (A)          60          60          60          180
RJR MATCH (B)            30          30          30          90
RETAIL MATCH (C)         30          30          30          90
  
```

```

TOTAL AVAILABLE FUNDS (A+B+C)              360
RJR AVAILABLE FUNDS (A+B)                  270
RJR PAYMENTS                              0
RJR UNUSED BALANCE                         270
  
```

```

4TH QUARTER 1994      (PROJ)      (PROJ)      (PROJ)      TOTAL
OCTOBER      NOVEMBER      DECEMBER
COMKTG BASE (A)          60          60          60          180
RJR MATCH (B)            30          30          30          90
RETAIL MATCH (C)         30          30          30          90
  
```

```

TOTAL AVAILABLE FUNDS (A+B+C)              360
RJR AVAILABLE FUNDS (A+B)                  270
RJR PAYMENTS                              0
RJR UNUSED BALANCE                         270
  
```

```

*****
YEAR 1994 TOTAL      TOTAL
COMKTG BASE (A)              420
RJR MATCH (B)                210
RETAIL MATCH (C)             210
  
```

```

TOTAL AVAILABLE FUNDS (A+B+C)              840
RJR AVAILABLE FUNDS (A+B)                  630
RJR PAYMENTS                              270
RJR UNUSED BALANCE                         360
  
```

Contract, entered in SIS (Option 2)
 effective June 1994.

Only \$90.00 available to make
 payment to retailer for promotion
 worked anytime in 3rd Quarter.

\$270.00 accrual available for
 promotion that could be worked 4th
 Quarter.

Promotion worked 4th Quarter and paid
 via draft.

H/H Entry: 3rd QTR CMF 1994.

51844 9865

TPSK52B1

RJR CO-MARKETING STATEMENT

09/25/94

ACCOUNT : 496329 EASTGATE SHELL
 TERRITORY : 651 CANTON RD
 PAY DIVISION: AKRON OH 44312

CHAIN ID: - -
 SEGMENT : GS

```

=====
1ST QUARTER 1994      JANUARY    FEBRUARY    MARCH      TOTAL
COMKTG BASE (A)      78         78         78         234
RJR MATCH (B)        39         39         39         117
RETAIL MATCH (C)     39         39         39         117

TOTAL AVAILABLE FUNDS (A+B+C)                468
RJR AVAILABLE FUNDS (A+B)                    351
RJR PAYMENTS                                419
RJR UNUSED BALANCE                          -68

2ND QUARTER 1994      APRIL      MAY        JUNE       TOTAL
COMKTG BASE (A)      78         78         78         234
RJR MATCH (B)        39         39         39         117
RETAIL MATCH (C)     39         39         39         117

TOTAL AVAILABLE FUNDS (A+B+C)                468
RJR AVAILABLE FUNDS (A+B)                    351
RJR PAYMENTS                                304
RJR UNUSED BALANCE                          47

3RD QUARTER 1994      JULY       AUGUST     SEPTEMBER  TOTAL
COMKTG BASE (A)      78         78         78         234
RJR MATCH (B)        39         39         39         117
RETAIL MATCH (C)     39         39         39         117

TOTAL AVAILABLE FUNDS (A+B+C)                468
RJR AVAILABLE FUNDS (A+B)                    351
RJR PAYMENTS                                0
RJR UNUSED BALANCE                          351

4TH QUARTER 1994      (PROJ)    (PROJ)    (PROJ)    TOTAL
OCTOBER             NOVEMBER  DECEMBER
COMKTG BASE (A)      78         78         78         234
RJR MATCH (B)        39         39         39         117
RETAIL MATCH (C)     39         39         39         117

TOTAL AVAILABLE FUNDS (A+B+C)                468
RJR AVAILABLE FUNDS (A+B)                    351
RJR PAYMENTS                                0
RJR UNUSED BALANCE                          351
=====
YEAR 1994 TOTAL                TOTAL
COMKTG BASE (A)                936
RJR MATCH (B)                  468
RETAIL MATCH (C)              468

TOTAL AVAILABLE FUNDS (A+B+C)    1,872
RJR AVAILABLE FUNDS (A+B)      1,404
RJR PAYMENTS                   723
RJR UNUSED BALANCE             681
=====

```

Overspent \$68.00. Only \$351.00 was available for 2nd Quarter Promotion.

51844 9866

TPSK5281

RJR CO-MARKETING STATEMENT

09/25/94

ACCOUNT : 335321 SAVE 4 STORE
 TERRITORY : 4874 NEWTON FALLS RD
 PAY DIVISION: RAVENNA OH 44266

CHAIN ID: - -
 SEGMENT : CN

```
=====
1ST QUARTER 1994      JANUARY    FEBRUARY    MARCH      TOTAL
COMKTG BASE (A)      78         78         78         234
RJR MATCH (B)        39         39         39         117
RETAIL MATCH (C)     39         39         39         117
```

```
TOTAL AVAILABLE FUNDS (A+B+C)      468
RJR AVAILABLE FUNDS (A+B)          351
RJR PAYMENTS                        0
RJR UNUSED BALANCE                 351
```

```
2ND QUARTER 1994      APRIL      MAY        JUNE      TOTAL
COMKTG BASE (A)      78         78         78         234
RJR MATCH (B)        39         39         39         117
RETAIL MATCH (C)     39         39         39         117
```

```
TOTAL AVAILABLE FUNDS (A+B+C)      468
RJR AVAILABLE FUNDS (A+B)          351
RJR PAYMENTS                        0
RJR UNUSED BALANCE                 351
```

```
3RD QUARTER 1994      JULY       AUGUST     SEPTEMBER  TOTAL
COMKTG BASE (A)       0          0          0          0
RJR MATCH (B)         0          0          0          0
RETAIL MATCH (C)      0          0          0          0
```

```
TOTAL AVAILABLE FUNDS (A+B+C)      0
RJR AVAILABLE FUNDS (A+B)          0
RJR PAYMENTS                    0
RJR UNUSED BALANCE               0
```

```
4TH QUARTER 1994      (PROJ)    (PROJ)    (PROJ)    TOTAL
OCTOBER    NOVEMBER  DECEMBER
COMKTG BASE (A)      0          0          0          0
RJR MATCH (B)        0          0          0          0
RETAIL MATCH (C)     0          0          0          0
```

```
TOTAL AVAILABLE FUNDS (A+B+C)      0
RJR AVAILABLE FUNDS (A+B)          0
RJR PAYMENTS                    0
RJR UNUSED BALANCE               0
```

```
=====
YEAR 1994 TOTAL      TOTAL
COMKTG BASE (A)      468
RJR MATCH (B)        234
RETAIL MATCH (C)     234
```

```
TOTAL AVAILABLE FUNDS (A+B+C)      936
RJR AVAILABLE FUNDS (A+B)          702
RJR PAYMENTS                        0
RJR UNUSED BALANCE                 702
```

Contract has been ended June 30, 1994
 Available Co-Marketing dollars has no
 been utilized in this account.
 Account does not qualify.

51844 9867

TPSK52B1

RJR CO-MARKETING STATEMENT

09/25/94

ACCOUNT : 220758 GLENHOOR SUPERETTE
 TERRITORY : 46564 Y & O ROAD
 PAY DIVISION: CALCUTTA OH 43920

CHAIN ID: - -
 SEGMENT : SM

```

=====
1ST QUARTER 1994      JANUARY      FEBRUARY      MARCH      TOTAL
COMKTG BASE (A)           0           0           0           0
RJR MATCH (B)             0           0           0           0
RETAIL MATCH (C)          0           0           0           0

TOTAL AVAILABLE FUNDS (A+B+C)                0
RJR AVAILABLE FUNDS (A+B)                    0
RJR PAYMENTS                                0
RJR UNUSED BALANCE                          0

2ND QUARTER 1994      APRIL          MAY          JUNE          TOTAL
COMKTG BASE (A)        78            78            78          234
RJR MATCH (B)           0            0            0            0
RETAIL MATCH (C)        0            0            0            0

TOTAL AVAILABLE FUNDS (A+B+C)                234
RJR AVAILABLE FUNDS (A+B)                    234
RJR PAYMENTS                                234
RJR UNUSED BALANCE                          0

3RD QUARTER 1994      JULY          AUGUST        SEPTEMBER      TOTAL
COMKTG BASE (A)        78            78            78          234
RJR MATCH (B)           0            0            0            0
RETAIL MATCH (C)        0            0            0            0

TOTAL AVAILABLE FUNDS (A+B+C)                234
RJR AVAILABLE FUNDS (A+B)                    234
RJR PAYMENTS                                0
RJR UNUSED BALANCE                          234

4TH QUARTER 1994      (PROJ)        (PROJ)        (PROJ)        TOTAL
OCTOBER      NOVEMBER      DECEMBER
COMKTG BASE (A)  78            78            78          234
RJR MATCH (B)    0            0            0            0
RETAIL MATCH (C) 0            0            0            0

TOTAL AVAILABLE FUNDS (A+B+C)                234
RJR AVAILABLE FUNDS (A+B)                    234
RJR PAYMENTS                                0
RJR UNUSED BALANCE                          234
=====
YEAR 1994 TOTAL      TOTAL
COMKTG BASE (A)      702
RJR MATCH (B)         0
RETAIL MATCH (C)      0

TOTAL AVAILABLE FUNDS (A+B+C)                702
RJR AVAILABLE FUNDS (A+B)                    702
RJR PAYMENTS                                234
RJR UNUSED BALANCE                          468
  
```

Contract entered in SIS effective
 April 1, 1994.

Promotion worked in 3rd Quarter and
 paid via draft in the amount of
 \$234.00.

H/H Entry: 2nd QTR CMF 1994.

\$ accruing 3rd Quarter for a promoti.
 that can be worked and paid in 4th
 Quarter 1994.

51844 9868

TPSK52B1

RJR CO-MARKETING STATEMENT

09/25/94

AL T : 339216 SCHECK'S, INC.
 TERRITORY : 405 W SOUTH ST
 PAY DIVISION: SHREVE OH 44676

CHAIN ID:
 SEGMENT : SM

1ST QUARTER 1994	JANUARY	FEBRUARY	MARCH	TOTAL
COMKTG BASE (A)	0	0	0	0
RJR MATCH (B)	0	0	0	0
RETAIL MATCH (C)	0	0	0	0

Contract was made effective in April 1994. No dollars available for promotions until 3rd Quarter.

TOTAL AVAILABLE FUNDS (A+B+C) 0
 RJR AVAILABLE FUNDS (A+B) 0
 RJR PAYMENTS 252
 RJR UNUSED BALANCE -252

Wrong handheld entry was made. A negative figure appears.

2ND QUARTER 1994	APRIL	MAY	JUNE	TOTAL
COMKTG BASE (A)	56	56	56	168
RJR MATCH (B)	28	28	28	84
RETAIL MATCH (C)	28	28	28	84

If promotion was really worked in 2nd Quarter, contract should have been effective January 1, 1994.

TOTAL AVAILABLE FUNDS (A+B+C) 336
 RJR AVAILABLE FUNDS (A+B) 252
 RJR PAYMENTS 0
 RJR UNUSED BALANCE 252

Co-Marketing Dollars Must Accrue
(1) Quarter Prior to Quarter Promotion
is Worked.

3RD QUARTER 1994	JULY	AUGUST	SEPTEMBER	TOTAL
COMKTG BASE (A)	56	56	56	168
RJR MATCH (B)	28	28	28	84
RETAIL MATCH (C)	28	28	28	84

TOTAL AVAILABLE FUNDS (A+B+C) 336
 RJR AVAILABLE FUNDS (A+B) 252
 RJR PAYMENTS 0
 RJR UNUSED BALANCE 252

4TH QUARTER 1994	(PROJ) OCTOBER	(PROJ) NOVEMBER	(PROJ) DECEMBER	TOTAL
COMKTG BASE (A)	56	56	56	168
RJR MATCH (B)	28	28	28	84
RETAIL MATCH (C)	28	28	28	84

TOTAL AVAILABLE FUNDS (A+B+C) 336
 RJR AVAILABLE FUNDS (A+B) 252
 RJR PAYMENTS 0
 RJR UNUSED BALANCE 252

YEAR 1994 TOTAL	TOTAL
COMKTG BASE (A)	504
RJR MATCH (B)	252
RETAIL MATCH (C)	252

TOTAL AVAILABLE FUNDS (A+B+C) 1,008
 RJR AVAILABLE FUNDS (A+B) 756
 RJR PAYMENTS 252
 RJR UNUSED BALANCE 504

51844 9869

TPSK5281

RJR CO-MARKETING STATEMENT

09/25/94

AC : 221176 PENN SPARKLE
TERRITORY : 1616 PENNSYLVANIA AV
PAY DIVISION: EAST LIVERPOOL OH 43920

CHAIN ID: - -
SEGMENT : SM

=====

1ST QUARTER 1994	JANUARY	FEBRUARY	MARCH	TOTAL	
COMKTG BASE (A)	84	84	84	252	Contract entered in SIS effective January 1, 1994.
RJR MATCH (B)	0	0	0	0	
RETAIL MATCH (C)	0	0	0	0	

TOTAL AVAILABLE FUNDS (A+B+C)
RJR AVAILABLE FUNDS (A+B)
RJR PAYMENTS
RJR UNUSED BALANCE

252
252
0
252

Dollars available for co-marketing continues until contract ended in SIS.

2ND QUARTER 1994	APRIL	MAY	JUNE	TOTAL	
COMKTG BASE (A)	84	84	84	252	
RJR MATCH (B)	0	0	0	0	
RETAIL MATCH (C)	0	0	0	0	

TOTAL AVAILABLE FUNDS (A+B+C)
RJR AVAILABLE FUNDS (A+B)
RJR PAYMENTS
RJR UNUSED BALANCE

252
252
0
252

No payments have been made to date for this account.

3RD QUARTER 1994	JULY	AUGUST	SEPTEMBER	TOTAL	
COMKTG BASE (A)	84	84	84	252	
RJR MATCH (B)	0	0	0	0	
RETAIL MATCH (C)	0	0	0	0	

TOTAL AVAILABLE FUNDS (A+B+C)
RJR AVAILABLE FUNDS (A+B)
RJR PAYMENTS
RJR UNUSED BALANCE

252
252
0
252

4TH QUARTER 1994	(PROJ) OCTOBER	(PROJ) NOVEMBER	(PROJ) DECEMBER	TOTAL	
COMKTG BASE (A)	84	84	84	252	
RJR MATCH (B)	0	0	0	0	
RETAIL MATCH (C)	0	0	0	0	

TOTAL AVAILABLE FUNDS (A+B+C)
RJR AVAILABLE FUNDS (A+B)
RJR PAYMENTS
RJR UNUSED BALANCE

252
252
0
252

=====

YEAR 1994 TOTAL	TOTAL
COMKTG BASE (A)	1,008
RJR MATCH (B)	0
RETAIL MATCH (C)	0
TOTAL AVAILABLE FUNDS (A+B+C)	1,008
RJR AVAILABLE FUNDS (A+B)	1,008
RJR PAYMENTS	0
RJR UNUSED BALANCE	1,008

51844 9870

TPSK52B1

RJR CO-MARKETING STATEMENT

09/25/94

AC : 488186 CIGARETTE EXPRESS
 TERRITORY : 3814 BELMONT AVE
 PAY DIVISION: YOUNGSTOWN OH 44505

CHAIN ID:
 SEGMENT : CO

```
=====
1ST QUARTER 1994      JANUARY    FEBRUARY    MARCH      TOTAL
COMKTG BASE (A)       0          0          0          0
RJR MATCH (B)         0          0          0          0
RETAIL MATCH (C)      0          0          0          0
```

```
TOTAL AVAILABLE FUNDS (A+B+C)      0
RJR AVAILABLE FUNDS (A+B)          0
RJR PAYMENTS                       0
RJR UNUSED BALANCE                 0
```

```
2ND QUARTER 1994      APRIL      MAY        JUNE      TOTAL
COMKTG BASE (A)       0          0        186      186
RJR MATCH (B)         0          0         93       93
RETAIL MATCH (C)      0          0         93       93
```

```
TOTAL AVAILABLE FUNDS (A+B+C)      372
RJR AVAILABLE FUNDS (A+B)          279
RJR PAYMENTS                       693
RJR UNUSED BALANCE                -414
```

Overspent \$414.00. Only \$279.00 was available for this promotion worked 3rd Quarter.

```
3RD QUARTER 1994      JULY      AUGUST     SEPTEMBER  TOTAL
COMKTG BASE (A)       186      186        186      558
RJR MATCH (B)         93       93         93       279
RETAIL MATCH (C)      93       93         93       279
```

```
TOTAL AVAILABLE FUNDS (A+B+C)      1,116
RJR AVAILABLE FUNDS (A+B)          837
RJR PAYMENTS                       0
RJR UNUSED BALANCE                837
```

```
4TH QUARTER 1994      (PROJ)    (PROJ)     (PROJ)    TOTAL
OCTOBER    NOVEMBER  DECEMBER
COMKTG BASE (A)       186      186        186      558
RJR MATCH (B)         93       93         93       279
RETAIL MATCH (C)      93       93         93       279
```

```
TOTAL AVAILABLE FUNDS (A+B+C)      1,116
RJR AVAILABLE FUNDS (A+B)          837
RJR PAYMENTS                       0
RJR UNUSED BALANCE                837
```

```
=====
YEAR 1994 TOTAL      TOTAL
COMKTG BASE (A)      1,302
RJR MATCH (B)        651
RETAIL MATCH (C)     651
```

```
TOTAL AVAILABLE FUNDS (A+B+C)      2,604
RJR AVAILABLE FUNDS (A+B)          1,953
RJR PAYMENTS                       693
RJR UNUSED BALANCE                1,260
```

51844 9871

TPSK5281

RJR CO-MARKETING STATEMENT

09/25/94

ACU : 335553 HIGHLAND SQ SPARKLE
 TERRITORY : 829 W MARKET ST
 PAY DIVISION: AKRON OH 44303

CHAIN ID: - - -
 SEGMENT : SF

```

=====
1ST QUARTER 1994      JANUARY    FEBRUARY    MARCH      TOTAL
COMKTG BASE (A)      56         56         56         168
RJR MATCH (B)        28         28         28         84
RETAIL MATCH (C)     28         28         28         84

TOTAL AVAILABLE FUNDS (A+B+C)      336
RJR AVAILABLE FUNDS (A+B)          252
RJR PAYMENTS                      252
RJR UNUSED BALANCE                 0

2ND QUARTER 1994      APRIL      MAY        JUNE      TOTAL
COMKTG BASE (A)      56         56         56         168
RJR MATCH (B)        28         28         28         84
RETAIL MATCH (C)     28         28         28         84

TOTAL AVAILABLE FUNDS (A+B+C)      336
RJR AVAILABLE FUNDS (A+B)          252
RJR PAYMENTS                      0
RJR UNUSED BALANCE                252

3RD QUARTER 1994      JULY       AUGUST     SEPTEMBER  TOTAL
COMKTG BASE (A)      56         56         56         168
RJR MATCH (B)        28         28         28         84
RETAIL MATCH (C)     28         28         28         84

TOTAL AVAILABLE FUNDS (A+B+C)      336
RJR AVAILABLE FUNDS (A+B)          252
RJR PAYMENTS                      0
RJR UNUSED BALANCE                 0

4TH QUARTER 1994      (PROJ)    (PROJ)    (PROJ)    TOTAL
OCTOBER             NOVEMBER  DECEMBER
COMKTG BASE (A)      56         56         56         168
RJR MATCH (B)        28         28         28         84
RETAIL MATCH (C)     28         28         28         84

TOTAL AVAILABLE FUNDS (A+B+C)      336
RJR AVAILABLE FUNDS (A+B)          252
RJR PAYMENTS                      0
RJR UNUSED BALANCE                252
=====
YEAR 1994 TOTAL      TOTAL
COMKTG BASE (A)      672
RJR MATCH (B)        336
RETAIL MATCH (C)     336

TOTAL AVAILABLE FUNDS (A+B+C)      1,344
RJR AVAILABLE FUNDS (A+B)          1,008
RJR PAYMENTS                    504
RJR UNUSED BALANCE              504
=====
  
```

Contract (Option 2) effective in SIS January 1, 1994.

Promotion takes place 2nd Quarter and payment made via draft.

H/H Entry: 1st QTR CMF 1994.

2nd Quarter \$ continue to accrue for promotion that can be worked in 3rd Quarter. \$252.00 available monies.

DOLLARS WILL CONTINUE TO ACCRUE UNTIL CONTRACT IS ENDED IN SIS.

51844 9872

PROMOTION PAYMENT GUIDELINES

51844 9873

PROMOTION PAYMENT GUIDELINES

IF THE PROMOTION COSTS LESS THAN THE TOTAL AVAILABLE FUNDS:

If the promotion costs less than COMKTG BASE, RJR will only pay the "exact" cost of the promotion.

If the promotion costs less than TOTAL AVAILABLE FUNDS in RJR/Retail Match accounts, RJR will pay the co-marketing base amount plus 50% of the difference between the base amount and the cost of the promotion (not to exceed the Base and RJR Match).

IF THE PROMOTION COSTS MORE THAN THE TOTAL AVAILABLE FUNDS:

If the promotion costs more than TOTAL AVAILABLE FUNDS, RJR will only pay COMKTG BASE plus the RJR MATCH, if applicable.

SAMPLE SCENARIOS

TPSK52B1 RJR CO-MARKETING STATEMENT 03/18/94

ACCOUNT: 123456 JOE'S MARKET CHAIN ID:
SALES LEVEL: 214001 401 N. MAIN STREET SEGMENT:
PAY DIVISION: 2140 WINSTON-SALEM, NC 27101 CONTRACT TYPE: ALL

	JANUARY	FEBRUARY	(PROJ) MARCH	TOTAL
1ST QUARTER 1994				
COMKTG BASE (A)	46	46	46	138
RJR MATCH (B)	23	23	23	69
RETAIL MATCH (C)	23	23	23	69
TOTAL AVAILABLE FUNDS (A+B+C)				276
RJR AVAILABLE FUNDS (A+B)				207
RJR PAYMENTS				0
RJR UNUSED BALANCE				207
2ND QUARTER 1994	(PROJ) APRIL	(PROJ) MAY	(PROJ) JUNE	TOTAL
COMKTG BASE (A)	46	46	46	138
RJR MATCH (B)	23	23	23	69
RETAIL MATCH (C)	23	23	23	69
TOTAL AVAILABLE FUNDS (A+B+C)				276
RJR AVAILABLE FUNDS (A+B)				207
RJR PAYMENTS				0
RJR UNUSED BALANCE				207
3RD QUARTER 1994	(PROJ) JULY	(PROJ) AUGUST	(PROJ) SEPTEMBER	TOTAL
COMKTG BASE (A)	46	46	46	138
RJR MATCH (B)	23	23	23	69
RETAIL MATCH (C)	23	23	23	69
TOTAL AVAILABLE FUNDS (A+B+C)				276
RJR AVAILABLE FUNDS (A+B)				207
RJR PAYMENTS				0
RJR UNUSED BALANCE				207
4TH QUARTER 1994	(PROJ) OCTOBER	(PROJ) NOVEMBER	(PROJ) DECEMBER	TOTAL
COMKTG BASE (A)	46	46	46	138
RJR MATCH (B)	23	23	23	69
RETAIL MATCH (C)	23	23	23	69
TOTAL AVAILABLE FUNDS (A+B+C)				276
RJR AVAILABLE FUNDS (A+B)				207
RJR PAYMENTS				0
RJR UNUSED BALANCE				207
YEAR 1994 TOTAL				TOTAL
COMKTG (A)				552
RJR MATCH (B)				276
RETAIL MATCH (C)				276
TOTAL AVAILABLE FUNDS (A+B+C)				1,104
RJR AVAILABLE FUNDS (A+B)				828
RJR PAYMENTS				0
RJR UNUSED BALANCE				828

Example

51844 9875

What if the promotion costs less than the base amount?

If the promotion costs less than the base amount (\$138 in this example), RJR will only pay the exact cost of the promotion. Let's say the promotion cost \$100. Even though the base amount is \$138, RJR will only pay \$100 to the retailer for the cost of the promotion.

What if the promotion costs less than the Total Available Funds?

If the promotion costs less than the Total Available Funds, RJR will pay the COMKTG BASE plus 50% of the difference between the base amount and the cost of the promotion. In this example COMKTG BASE = \$138², the RJR Match = \$69², and the Retail Match = \$69² for a total of \$276. Let's say the promotion only cost \$216. Following is summary of how payment would be calculated:

Cost of Promotion	\$216
Less COMKTG BASE	- \$138
= Remainder to be paid	\$78
	x 50 %
= RJR Match	\$39

RJR's total payment to the retailer is \$138 (COMKTG BASE) plus \$39 (50% of the remaining cost of the promotion) for a total of \$177.

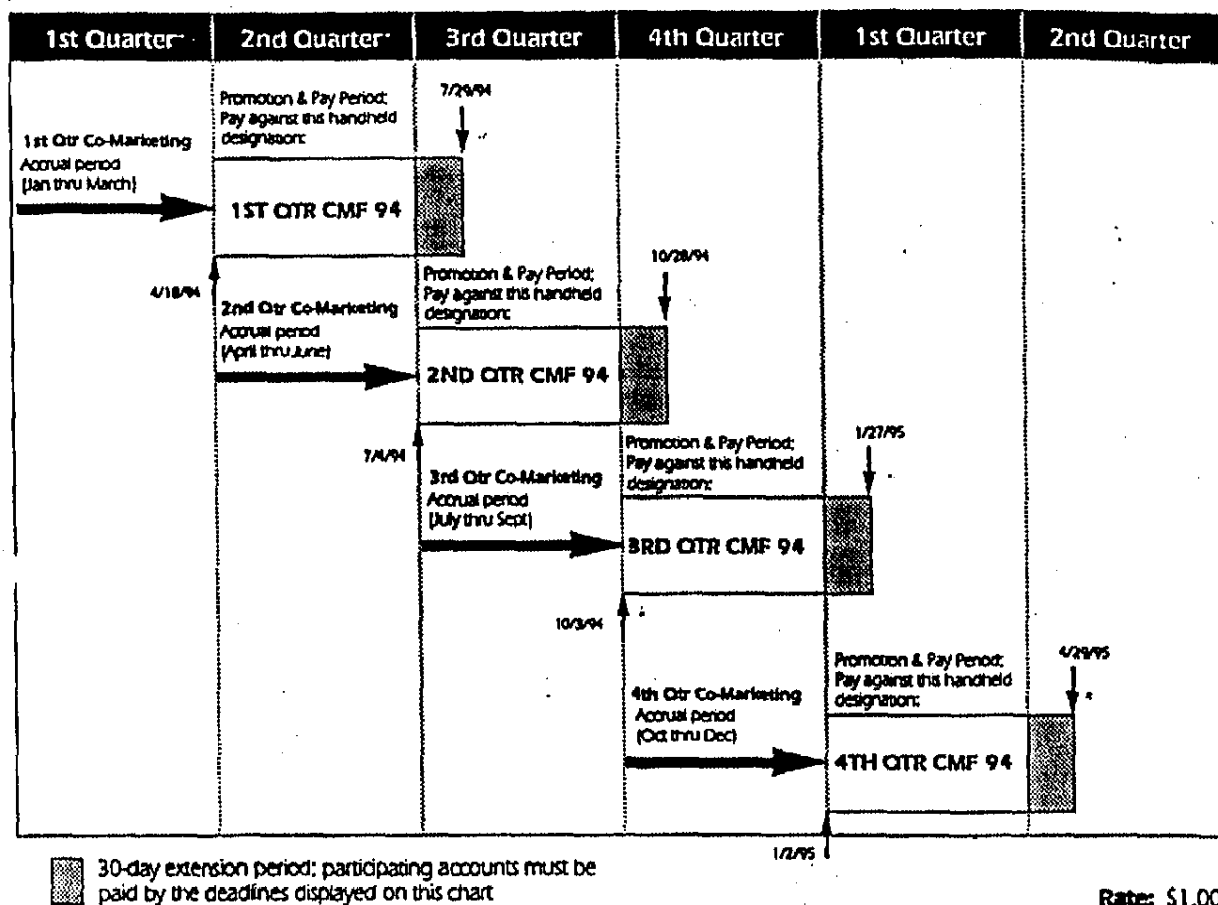
What if the promotion costs more than the Total Available Funds?

If the promotion costs more than the Total Available Funds, RJR will only pay the COMKTG BASE plus the RJR Match. In this example, COMKTG BASE = \$138², the RJR Match = \$69² and Retail Match = \$69², for a total of \$276². Following is summary of how payment would be calculated:

Cost of Promotion	\$300
Less COMKTG BASE	- \$138
= Remainder to be paid	\$162
Less RJR Match	- \$69
= Amount Retailer Responsibility	\$93

RJR's total payment to the retailer is \$138 (COMKTG BASE) plus \$69 (RJR Match) for a total of \$207. This amount equals the figure displayed under RJR AVAILABLE FUNDS.²

The following chart depicts how each payment period follows the quarterly accrual period. Please note that all Co-Marketing Payments must be completed within the assigned 120 day payment period.



How to Make Payments

Co-Marketing payments in the Display Payments section of TPS may be paid either by voucher or draft, and entered via the office PC and handheld computer, respectively. The display codes and payment information are summarized below.

Payment Description	Handheld/PC Designation	G/L Code	Rate	Begin Date	End Date
1st Qtr. Co-Marketing Fund Pymt 94	1ST QTR CMF 94	04-41-0110-0000-000	\$1.00	4/18/94	7/29/94
2nd Qtr. Co-Marketing Fund Pymt 94	2ND QTR CMF 94	04-41-0110-0000-000	\$1.00	7/4/94	10/28/94
3rd Qtr. Co-Marketing Fund Pymt 94	3RD QTR CMF 94	04-41-0110-0000-000	\$1.00	10/3/94	1/27/95
4th Qtr. Co-Marketing Fund Pymt 94	4TH QTR CMF 94	04-41-0110-0000-000	\$1.00	1/2/95	4/29/95

Payments should be rounded to the nearest \$1.00. It is critical that payments coincide with the quarter in which the funds were accrued. For example, a payment made in September would be charged to 2ND QTR CMF 94 since the funds were accrued during the 2nd quarter.



Retail Agreement Form

Retailer/Chain Name: _____ S.I.S./Chain I.D. Number: _____

RJR Representative: _____ Div./Terr. Name & #: _____

Promotion Cycle Dates: _____ Promotion Type: _____

RJR Brand Family/Styles: _____

Retailer agrees to provide the following promotion requirements: _____

RJR agrees to provide the following promotion requirements: _____

Product pricing decisions remain the right and responsibility of the participating retailer.

If advertising/promotional materials are utilized, retailer may use RJR supplied materials. If retailer utilizes its own, retailer is responsible for meeting all legal requirements.

Reimbursement may not occur if promotional requirements, as stated above, are not fully executed.

RJR total liability is limited to co-marketing promotion accrual "fund balance" only.

If "fund balance" is exceeded, the amount which exceeds the "fund balance" will be the responsibility of the retailer.

Promotional costs will be paid from co-marketing promotion accrual as soon as practicable following successful completion of promotion.

Retailer Signature/Date

Final Total Promotional Cost

RJR Draft/Voucher #

RJR Signature/Date

RJR Reimbursement Amount

RJR Employee Copy

51844 9877